



**VIA EMAIL**

June 27, 2017

Bruce R. Kolb  
Senior Legal Counsel  
Tax Policy  
Indiana Department of Revenue  
BKolb@dor.in.gov

Re: LSA Document #16-570 / Economic Impact Statement

Mr. Kolb,


Pursuant to Indiana Code 4-22, as the Small Business Ombudsman, I have reviewed the economic impact analysis for small business associated with the rule changes contained in LSA Document #16-570 proposed by the Indiana Department of Revenue.

Based on my assessment as the Small Business Ombudsman, I have concluded that this proposed rule will create no additional requirements for small businesses in Indiana.

The economic impact statement prepared by the Indiana Department of Revenue states, "The proposed rule will not impose requirements or costs on small businesses under IC 4-22-2.1-5.

Based upon this statement and review, the Small Business Ombudsman supports the proposed rule related to the economic impact to small business if the Indiana Department of Revenue conclusion reflects the actual result after promulgation. If you have any questions about these comments, please contact me at [KColclazier@iedc.IN.gov](mailto:KColclazier@iedc.IN.gov).

Sincerely,

  
Katelyn Colclazier  
Small Business Ombudsman